

Exhibit B

Shapiro Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
)	
CLAIRE’S HOLDINGS LLC, <i>et al.</i> , ¹)	Case No. 25-11454 (BLS)
)	
Debtors.)	(Jointly Administered)
)	
)	

**DECLARATION OF ZACHARY I. SHAPIRO IN SUPPORT OF DEBTORS’
APPLICATION PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a) AND FED. R. BANKR.
P. 2014(a) AND 2016, AND DEL. BANKR. L.R. 2014-1 AND 2016-1 FOR ENTRY OF AN
ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF RICHARDS,
LAYTON & FINGER, P.A. AS CO-COUNSEL TO THE DEBTORS EFFECTIVE AS OF
THE PETITION DATE, AND (II) GRANTING RELATED RELIEF**

I, Zachary I. Shapiro, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am an attorney admitted to practice in the State of Delaware and before this Court, and a Director of the firm of Richards, Layton & Finger, P.A. (“RL&F”). RL&F is a Delaware law firm with offices at One Rodney Square, 920 North King Street, Wilmington, Delaware 19801.

2. I submit this declaration in support of the forgoing application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to provide certain disclosures in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Local

¹ The Debtors in these chapter 11 cases, along with the last four digits of their federal tax identification numbers, to the extent applicable, are: Claire’s Holdings LLC (9619); BMS Distributing Corp. (4117); CBI Distributing Corp. (5574); Claire’s (Gibraltar) Holdings Limited (4273); Claire’s Boutiques, Inc. (5307); Claire’s Canada Corp. (7936); Claire’s Intellectual LLC (5274); Claire’s Puerto Rico Corp. (6113); Claire’s Stores, Inc. (0416); Claire’s Swiss Holdings II LLC (7980); Claire’s Swiss Holdings LLC (2299); CLSIP Holdings LLC (1950); CLSIP LLC (9769); and CSI Canada LLC (2343). The Debtors’ mailing address is 2400 West Central Road, Hoffman Estates, IL 60192.

² Capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Application.

Rules. Unless otherwise stated in this declaration, I have personal knowledge of the facts set forth herein. To the extent that any information disclosed herein requires amendment or modification upon RL&F's completion of further analysis, or as additional information becomes available to it, a supplemental affidavit or declaration will be submitted to the Court.

3. RL&F has extensive experience in the field of debtors' and creditors' rights and business reorganizations and liquidations under chapter 11 of the Bankruptcy Code and expertise, experience, and knowledge practicing before this Court. RL&F's proximity to the Court enables RL&F to respond quickly to emergency hearings and other emergency matters before this Court.

4. RL&F has been actively involved in major chapter 11 cases and has represented debtors in many cases, including recently: *In re Zen JV, LLC*, No. 25-11195 (JKS); *In re Danimer Scientific, Inc.*, No. 25-10518 (MFW) (Bankr. D. Del. May 5, 2025); *In re Edgio, Inc.*, No. 24-11985 (KBO) (Bankr. D. Del. Oct. 10, 2024); *In re AIO US, Inc.*, No. 24-11836 (CTG) (Bankr. D. Del. Sept. 20, 2024); *In re SunPower Corp.*, No. 24-11649 (CTG) (Bankr. D. Del. Sept. 11, 2025); *In re WOM S.A.*, No. 24-10628 (KBO) (Bankr. D. Del. June 14, 2024); *In re Cano Health, Inc.*, No. 24-10164 (KBO) (Bankr. D. Del. Mar. 5, 2024); *In re Terraform Labs Pte. Ltd.*, No. 24-10070 (BLS) (Bankr. D. Del. Feb. 29, 2024); *In re Nogin, Inc.*, No. 23-11946 (CTG); (Bankr. D. Del. Jan. 10, 2024); *In re Sunlight Financial Holdings Inc.*, No. 23-11794 (MFW) (Bankr. D. Del. Nov. 30, 2023); *In re RevitaLid Pharmaceutical Corp.*, No. 23-11704 (BLS) (Bankr. D. Del. Nov. 15, 2023); *In re Mallinckrodt plc*, No. 23-11258 (JTD) (Bankr. D. Del. Oct. 2, 2023); *In re Western Global Airlines, Inc.*, No. 23-11093 (KBO) (Bankr. D. Del. Sept. 6, 2023); *In re KDC Agribusiness LLC*, No. 23-10786 (CTG) (Bankr. D. Del. July 18, 2023); *In re DCL Holdings (USA), Inc.*, No. 22-11319 (JKS) (Bankr. D. Del. Jan. 23, 2023).

5. RL&F previously represented Claire's Stores, Inc. and certain affiliates thereof, including certain of the Debtors, in their jointly administered cases under case number 18-10584 (MFW), which cases were commenced in this Court on March 19, 2018 (the "2018 Cases"). On October 18, 2024, the Court entered a final decree and closed the last of the 2018 Cases. *See* Case No. 18-10583 (MFW), Docket No. 420. RL&F has also provided various non-bankruptcy services to certain Debtors and affiliates thereof.

6. On or around July 7, 2025, the Debtors formally engaged RL&F in connection with their restructuring efforts and these chapter 11 cases. As a result of such representation and RL&F's prior representations, including in connection with the 2018 Cases, RL&F has become familiar with the Debtors and their business, including the Debtors' financial affairs, debt structure, operations, and related matters. Accordingly, RL&F is both well qualified and uniquely able to represent the Debtors in the chapter 11 cases in an efficient and timely manner.

7. RL&F understands that the Debtors are seeking to employ, among others, (i) Kirkland, as lead restructuring counsel; (ii) Omni Agent Solutions, Inc., as claims and noticing agent and administrative agent; (iii) Alvarez & Marsal North America, LLC, as financial advisor; and (iv) Houlihan Lokey, as investment banker. RL&F also understands that the Debtors intend to carefully monitor these and any other retained professionals to ensure a clear delineation of their respective duties and roles so as to prevent duplication of effort. RL&F recognizes that efficient coordination of efforts among the Debtors' professionals will greatly add to the effective administration of these chapter 11 cases.

Services to be Provided

8. The Debtors require RL&F to render a variety of legal services during the pendency of these chapter 11 cases and to assist the Debtors in addressing the myriad issues that may arise.

Subject to further order of the Court, the Debtors request the employment and retention of RL&F to render professional services, including, but not limited to:

- a. assisting in pre-bankruptcy preparation and planning;
- b. assisting in preparing necessary petitions, motions, applications, orders, reports, and papers necessary to commence these chapter 11 cases;
- c. advising the Debtors of their rights, powers, and duties as debtors and debtors in possession under chapter 11 of the Bankruptcy Code;
- d. preparing, on behalf of the Debtors, motions, applications, answers, orders, reports, and papers in connection with the administration of the Debtors' estates;
- e. taking all necessary actions to protect and preserve the Debtors' estates, including the prosecution of actions on the Debtors' behalf, the defense of any actions commenced against the Debtors in these chapter 11 cases, the negotiation of disputes in which the Debtors are involved, and the preparation of objections to claims filed against the Debtors' estates;
- f. assisting with any sale or sales of assets, including preparing any necessary motions and papers related thereto;
- g. assisting in preparing the Debtors' disclosure statement and any related motions, pleadings, or other documents necessary to solicit votes on any plan of reorganization;
- h. assisting in preparing any chapter 11 plan;
- i. prosecuting on behalf of the Debtors any chapter 11 plan and seeking approval of all transactions contemplated therein and in any amendments thereto; and
- j. performing all other necessary and desirable legal services in connection with these chapter 11 cases.

9. In addition to the services set forth in paragraphs 8(a) through 8(j) above, RL&F may perform other services assigned by the Debtors, in consultation with Kirkland. To the extent RL&F determines that such services fall outside of the scope of services historically or generally performed by RL&F as co-counsel in a bankruptcy case, RL&F will file a supplemental declaration. RL&F has and will continue to work closely with the Debtors' other professionals, including Kirkland, to prevent any duplication of efforts in the course of advising the Debtors.

RL&F is willing and able to act in the Debtors' cases and render the necessary professional services as bankruptcy co-counsel to the Debtors on the terms described herein, and to subject itself to the jurisdiction of the Court.

Professional Compensation

10. Subject to approval of this Court and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules, RL&F intends to apply for compensation for professional services rendered in connection with these chapter 11 cases, plus reimbursement of actual, necessary expenses and other charges incurred by RL&F during the Debtors' bankruptcy cases.

11. RL&F's current hourly rates for matters related to these chapter 11 cases are expected to be within the following ranges:

<u>Position</u>	<u>Range of Hourly Rates</u>
Directors	\$1,175 to \$1,500 an hour
Counsel	\$975 to \$1,025 an hour
Associates	\$575 to \$900 an hour
Paraprofessionals	\$425 an hour

12. RL&F's hourly rates are set at a level designed to compensate RL&F fairly for the work of its attorneys and paralegals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first RL&F fee application following such adjustments) and are consistent with the rates charged elsewhere. Other than these potential periodic adjustments, RL&F does not expect any changes during the pendency of these chapter 11 cases. Notwithstanding the consistent hourly rates, RL&F as a practice reviews all time charges and makes adjustments as necessary to correct any inefficiencies that may appear before billing.

13. RL&F has not shared or agreed to share any of its compensation received from the Debtors with any other persons, except as permitted by section 504 of the Bankruptcy Code.

14. The Debtors do not owe RL&F any amount for services rendered or expenses incurred prior to the Petition Date, and thus RL&F is not a prepetition creditor of the Debtors.

15. In addition, consistent with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013*, I submit the following information:

- a. RL&F did not agree to any variations from, or alternatives to, its standard or customary billing arrangements for this engagement;
- b. None of RL&F's professionals included in this engagement have varied their rate based on the geographic location for these chapter 11 cases;
- c. RL&F has advised the Debtors in connection with its restructuring efforts and in contemplation of the chapter 11 cases since on or about July 7, 2025. The billing rates, except for RL&F's standard and customary periodic rate adjustments as set forth above, and material financial terms have not changed postpetition from the prepetition arrangement; and
- d. RL&F, in conjunction with the Debtors, is developing a prospective budget and staffing plan for these chapter 11 cases;

16. It is RL&F's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, regular mail and express mail charges, special or hand delivery charges, document processing charges, printing/photocopying charges, travel expenses, expenses for "working meals," computerized research charges, transcription costs as well as non-ordinary overhead expenses such as secretarial and other overtime. RL&F will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to RL&F's other clients or as previously fixed by this Court. RL&F believes that it is reasonable and fair to charge these

expenses to the clients incurring them instead of increasing hourly rates and spreading these expenses among all clients.

Evergreen Retainer

17. Prior to the Petition Date, RL&F received retainer payments from the Debtors in the aggregate amount of \$100,000 (the “Retainer”) to serve as a retainer and to cover fees and expenses actually incurred, as well as anticipated to be incurred, prior to, and in connection with, the Debtors’ restructuring and the commencement of these chapter 11 cases. Prior to the Petition Date, RL&F drew down the entirety of the Retainer (the “Draw Down Amount”) for fees and expenses actually incurred and anticipated to be incurred through the Petition Date. Thus, at the time of filing these chapter 11 cases, the Retainer had a zero balance. RL&F intends to promptly complete a final accounting of all amounts actually incurred as fees and expenses prior to the Petition Date. To that end, RL&F also intends to complete a true-up against the Draw Down Amount and credit back to the Retainer the excess amounts, if any, with all such amounts to be held as an evergreen retainer in the bankruptcy cases as discussed in the Application.

18. An accounting summary of payments made to RL&F during the 90-day period prior to the Petition Date and the actual and estimated amounts incurred by RL&F is attached hereto as **Exhibit 4**.

RL&F’s Disinterestedness

19. RL&F maintains and systematically updates its conflict check system in the regular course of its business, and it is the regular practice of RL&F to make and maintain these records. The conflict system maintained by RL&F is designed to include (i) every active matter on which RL&F is engaged, (ii) every closed matter on which RL&F has been engaged since 1990, (iii) the entity by which it is now or has been engaged, (iv) the identity of related parties, (v) the identity

of adverse parties, and (vi) the attorney at RL&F who is knowledgeable about the matter. It is the policy of RL&F that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the conflict check system the information necessary to check each such matter for conflicts, including: (a) the identity of the prospective client, (b) the matter, and (c) the related and adverse parties. Accordingly, the database is updated for every new matter undertaken by RL&F. The scope of the system is a function of the completeness and accuracy of the information submitted by the attorney opening a new matter.

20. With the exception of those entities listed on **Exhibit 1** and **Exhibit 2**, insofar as I have been able to ascertain, neither I, RL&F, nor any other attorney, including any director, counsel or associate of RL&F, currently represents, has in the past represented, or has any connection with, the Debtors' largest creditors, any significant beneficiaries of the Debtors (holding 5% or more of the beneficial interests in the Debtors) or any of the potential parties in interest, all as set forth on **Exhibit 3** attached hereto (collectively, the "**Parties in Interest**"), except as hereinafter set forth.

21. Through the procedures set forth above, RL&F has determined that it has in the past represented, currently represents, and/or may in the future represent, in matters wholly unrelated to the Debtors, the Parties in Interest (or affiliates thereof) set forth on **Exhibit 1** attached hereto (who are current clients) and the Parties in Interest (or affiliates thereof) set forth on **Exhibit 2** attached hereto (who are former clients that RL&F has represented within the last five (5) years). With the exception of Citibank N.A. ("**Citibank**") and U.S. Bank, Trust Co. NA and certain related affiliates thereof (collectively, "**U.S. Bank**"), I do not believe that any single matter is a major engagement that would involve either the billing of fees in excess of one half of one percent (0.5%) of RL&F's annual fees billed, or that, in the aggregate for any related group of

entities, exceeds one percent (1%) of RL&F's annual fees billed. RL&F represents U.S. Bank and Citibank in certain general corporate, transactional and bankruptcy matters that are wholly unrelated to these chapter 11 cases and the Debtors. In any event, while RL&F currently represents, and in the past has represented certain Parties in Interest, it will not represent any of the Parties in Interest (including, without limitation, U.S. Bank or Citibank) or any other party in interest, other than the Debtors, in any facet relating to the Debtors or these chapter 11 cases.

22. I do not believe there is any connection or interest (as such terms are used in section 101(14) of the Bankruptcy Code and Bankruptcy Rule 2014(a)) between RL&F and (i) the U.S. Trustee or any person employed by the U.S. Trustee or (ii) any counsel, accountants, financial consultants and investment bankers who represent or may represent claimants or other parties in interest in the chapter 11 cases, except as otherwise described herein. In addition, as part of its practice, RL&F appears in cases, proceedings and transactions involving many different attorneys, counsel, accountants, financial consultants and investment bankers, some of which now or may in the future represent claimants and parties in interest in the Debtors' chapter 11 cases. Except as set forth herein, RL&F has not represented and will not represent any such entities in relation to the Debtors and their chapter 11 cases, nor does RL&F have any relationship with any such entities where such relationship would be adverse to the Debtors or their estates.

23. Based upon the information available to me, neither I, RL&F, nor any attorney employed by RL&F, including any director, counsel or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates. In addition, RL&F is not a creditor of the Debtors. Therefore, based upon the information available to me, I believe that RL&F is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

24. No promises have been received by RL&F, or by any director, counsel or associate thereof, as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules. RL&F has no agreement with any other entity to share with such entity any compensation received by RL&F, other than the directors of RL&F.

25. Based on the foregoing, to the best of my knowledge, information and belief and in accordance with Bankruptcy Rule 5002, no attorney, including any director, counsel or associate, of RL&F, has a connection with any United States Bankruptcy Judge for the District of Delaware, any of the District Court Judges for the District of Delaware who handle bankruptcy cases, the United States Trustee for Region 3, the Assistant United States Trustee for the District of Delaware, the attorney for the U.S. Trustee assigned to the chapter 11 cases or any other employee of the U.S. Trustee that would render RL&F's retention in the chapter 11 cases improper. Accordingly, I understand that the appointment of RL&F is not prohibited by Bankruptcy Rule 5002.

26. Kevin Gross, who joined RL&F effective as of April 1, 2020, was a bankruptcy judge for the Court between March 13, 2006 and March 12, 2020. While Mr. Gross is not one of the principal professionals expected to perform services on behalf of the Debtors, if the circumstances warrant it, he may perform such services during the pendency of these chapter 11 cases.

27. In addition, as noted above, the Debtors have numerous creditors and relationships with various individuals and entities that may be Parties in Interest in the chapter 11 cases. Consequently, although every reasonable effort has been made to discover all connections with the Parties in Interest, including the efforts outlined herein, RL&F is unable to state with certainty

whether every possible connection has been discovered. If, however, RL&F discovers any information that is contrary or pertinent to the statements made herein, including if any attorney employed by RL&F, including any director, counsel or associate thereof, has any connection with any of the Parties in Interest, RL&F will promptly disclose such information to the Court.

28. RL&F will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. Pursuant to Local Rule 2014-1, to the extent that RL&F learns of any additional material information relating to its employment (such as potential or actual conflicts of interest), RL&F will file and serve a supplemental affidavit or declaration with the Court setting forth the additional information.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: August 29, 2025
Wilmington, Delaware

/s/ Zachary I. Shapiro
Zachary I. Shapiro (No. 5103)

Exhibit 1⁶ - Current Clients⁷

Professionals

Houlihan Lokey
Interpath
Kirkland & Ellis LLP

Equity Holders

Elliot Associates LP and certain related affiliates thereto
Elliott Management Corp. and certain related affiliates thereto
Goldman Sachs & Co LLC and certain related affiliates thereto
Certain related affiliates of Monarch Alternative Capital LP

Agents And Secured Lenders

Ankura Trust Company, LLC
Certain related affiliates of AST JPMorgan Global Thematic
Bank Of America N.A. – New York and certain related affiliates thereto
Bank of America and certain related affiliates thereto
Certain related affiliates of Chase Lincoln
Certain related affiliates of Chase Lincoln Host Bank
Citibank, N.A. and certain related affiliates thereto
Citizens Bank
Certain related affiliates of Elliot Associates, L.P.
Elliott and certain related affiliates thereto
Certain related affiliates of Elliott Associates, L.P.
Certain related affiliates of Elliott International LP
Goldman Sachs and certain related affiliates thereto
Invesco and certain related affiliates thereto
Certain related affiliates of Invesco - Invesco Global Strategic Inc. Fund
Certain related affiliates of J.P. Morgan Investment Management Inc. - IBM
Certain related affiliates of J.P. Morgan Inv Mgt Inc. - U.S
Certain related affiliates of J.P. Morgan Chase Retirement Plan
J.P. Morgan Chase Bank, N.A. and certain related affiliates thereto
Certain related affiliates of J.P. Morgan - Advanced Securities Trust Asset High Yield Portfolio
Certain related affiliates of J.P. Morgan - SEI Institutional Management Trust High Yield Bond
Certain related affiliates of J.P. Morgan Core Plus Bond Fund
Certain related affiliates of J.P. Morgan Floating Rate Income Fund

⁶ Parties that are both current clients and former clients of RL&F are only listed on Exhibit 1—Current Clients.

⁷ Due to the similarity of names of certain entities, RL&F was not able to determine if all entities listed herein are actually affiliates of current clients. However, out of an abundance of caution, RL&F has listed those entities which it reasonably believes may be affiliates of current clients.

Certain related affiliates of J.P. Morgan Global Bond Opportunities Fund
 Certain related affiliates of J.P. Morgan Investor Management Limited -SEI Institutional I
 Certain related affiliates of J.P. Morgan Income Builder Fund
 Certain related affiliates of J.P. Morgan LVIP High Yield
 Certain related affiliates of J.P. Morgan Total Return Fund
 Certain related affiliates of J.P. Morgan Global Strategies Bond Fund
 Certain related affiliates of J.P. Morgan High Yield Fund
 Certain related affiliates of J.P. Morgan Income Fund
 Certain related affiliates of J.P. Morgan Strategic Income Opportunities
 Certain related affiliates of J.P. Morgan Unconstrained Debt Fund
 Marathon Asset Management
 Certain related affiliates of Morgan Stanley Senior Fund Inc
 Morgan Stanley and certain related affiliates thereto
 Certain related affiliates of NB - Neuberger Berman Special
 Neuberger Berman and certain related affiliates thereto
 Certain related affiliates of Oaktree
 Certain related affiliates of Oaktree Principal Fund V (Delaware)
 Certain related affiliates of Oaktree Principal V Continuation
 Oaktree Capital Management LP -Oaktree Principal Fund
 BMO Harris Bank and certain related affiliates thereto
 City National Bank
 Fifth Third Bank
 First Citizens Bank & Trust Co
 First Interstate Bank
 Certain related affiliates of First United Bank
 Flagstar Bank
 Huntington National Bank
 M&T Bank and certain related affiliates thereto
 Certain related affiliates of Natwest Offshore Gibraltar Ltd
 NBT Bank
 PNC Bank and certain related affiliates thereto
 South State Bank
 Synovus Bank
 TD Bank and certain related affiliates thereto
 Truist
 UMB Bank
 Wells Fargo and certain related affiliates thereto

Contract Counter Parties

Certain related affiliates of ADP Globalview B.V. ("ADP") & ADP International Services B.V.
 ADP Inc.
 Avalara, Inc.
 Certain related affiliates of Azure (Microsoft)
 Certain related affiliates of Broadstone
 Certain related affiliates of Brookfield

Certain related affiliates of CBL
Centurylink Communications, LLC (d/b/a Lumen Technologies)
Cornerstone On Demand Inc.
Certain related affiliates of Cradlepoint Through CDW LLC
Certain related affiliates of E.L.F. Co. Ltd. (Bangkok)
Certain related affiliates of Enterprise Rent A Car UK Ltd.
Federal Express Corporation and certain related affiliates thereto
Fedex and certain related affiliates thereto
Fortinet Through Optiv
Certain related affiliates of Fujifilm Business Innovation Hong Kong Limited
Certain related affiliates of Funko UK Ltd.
Getty Images
Global Payments
Google Inc. and certain related affiliates thereto
Certain related affiliates of Granite
Certain related affiliates of Inverness Corporation
Certain related affiliates of Johnson Controls Inc.
Kaiser
Certain related affiliates of Manulife (International) Limited
Mastercard International Incorporated
MetLife and certain related affiliates thereto
Certain related affiliates of Microsoft EA
Newmark
Certain related affiliates of Oracle Financials
Certain related affiliates of Oracle Retail (Xstore, Orce)
Certain related affiliates of Paypal, Inc. / Bill Me Later, Inc.
PTL
Certain related affiliates of Shoppertrak (Sensormatic Solutions by Johnson Controls)
Sprout Social, Inc.
US Bank (US) and certain related affiliates thereto
Verifone
Certain related affiliates of Viacom (Smurfs)
Walmart and certain related affiliates thereto

363 Sale Parties

[CONFIDENTIAL]

UCC Members

Certain related affiliates of Brookfield Properties Retail, Inc.

Insurance

Certain related affiliates of Allianz Engineering Inspection Services, Ltd.
Certain related affiliates of Allianz Insurance PLC
Certain related affiliates of Federal Insurance Company

Certain related affiliates of XL Insurance America, Inc.
Certain related affiliates of XL Specialty Insurance Company

Landlords

Certain related affiliates of Alliance
Certain related affiliates of Apollo Net Lease Co., LLC
Certain related affiliates of Ashkenazy Acquisition Group
Certain related affiliates of BentallGreenOak
Certain related affiliates of C.P.I
Certain related affiliates of CBRE Inc.
Certain related affiliates of CIM
Certain related affiliates of City View Commercial
Coldwell Banker and certain related affiliates thereto
Certain related affiliates of DDR Asset Management LLC
Certain related affiliates of DDR Norte LLC, S.E.
Certain related affiliates of DDR Stone Oak Holdings LLC
Certain related affiliates of DDR Urban LP
Certain related affiliates of Feldman
The Howard Hughes Corporation
Certain related affiliates of Inland
Certain related affiliates of Investec Real Estate Companies
Irvine Company
Certain related affiliates of Ivanhoe Cambridge
Certain related affiliates of Macerich
Certain related affiliates of MCM Properties Ltd.
Certain related affiliates of NADG (US) General Partner, Inc.
Certain related affiliates of Opus
Certain related affiliates of Pappas Investments
Certain related affiliates of Paramount Realty Services
QIC
QuadReal Property Group
Certain related affiliates of Rialto Capital Advisors, LLC
Certain related affiliates of RREEF Alternative Investments
Certain related affiliates of Southport 2013 LLC
Certain related affiliates of Starwood Capital Group
Certain related affiliates of Stirling Properties, Inc.
Certain related affiliates of Stockbridge Ohio, LLC
Certain related affiliates of Taubman
Certain related affiliates of Terminus Properties Company; LLC
Certain related affiliates of TGA NAP
Urban Edge Properties
Certain related affiliates of Vestar
Walmart and certain affiliates related thereto
Certain related affiliates of Washington Prime Glimcher
WS Asset Management, Inc.

Surety & Letters of Credit – Beneficiaries

Citibank, N.A. and certain affiliates related thereto
Credit Suisse and certain affiliates related thereto
JPMorgan Chase Bank, N.A. and certain affiliates related thereto
Certain related affiliates of One Beacon Insurance Company
Certain related affiliates of The Travelers Indemnity Company
Certain related affiliates of XL Specialty Insurance Company

Top 30 Creditors

Certain related affiliates of CBRE, Inc.
Grant Thornton LLP
Mastercard International
Microsoft Corporation
Certain related affiliates of UPS Supply Chain Solutions, Inc.
Walmart Inc. and certain related affiliates thereto

Vendors

Certain related affiliates of Alvarez & Marsal Holdings, LLC
Avalara, Inc.
Baker & Hostetler LLP
Berkeley Research Group, LLC
Certain related affiliates of BRE / Pearlridge, LLC
Certain related affiliates of Bridgewater Commons Mall II, LLC
Certain related affiliates of Broadstone Net Lease, LLC
Certain related affiliates of Brookfield Property Partners L.P.
CBL & Associates LP
Easton Town Center II, LLC
Fashion Centre Mall, LLC
Gallagher Bassett Services, Inc.
General Growth Properties Inc.
Certain related affiliates of GGP Homart II LLC
Certain related affiliates of GGP Limited Partnership
Certain related affiliates of GGP LLC
Certain related affiliates of GGP LP
Certain related affiliates of GGP Staten Island Mall, LLC
Certain related affiliates of GGP -Trs LLC
Certain related affiliates of GGP LP Real Estate, Inc.
Certain related affiliates of Inverness
The Irvine Company LLC
Certain related affiliates of Ivanhoe Cambridge II Inc.
J.P. Morgan Chase Commercial

Certain related affiliates of Johnson Controls Inc.
Certain related affiliates of Korn Ferry US
Certain related affiliates of Macerich Company The
Certain related affiliates of The Macerich Partnership LP
Certain related affiliates of Macerich Vintage Faire LP
Mastercard International Incorporated
Metropolitan Life Insurance and certain related affiliates thereto
Certain related affiliates of NP Digital
Oracle America, Inc. and certain related affiliates thereto
Certain related affiliates of RCS Real Estate Advisors
Certain related affiliates of Roseville Shoppingtown LLC
Certain related affiliates of Shoppertrak Rct LLC
Sprout Social, Inc.
Sun Life Financial
Certain related affiliates of Tysons Corner Holdings LLC
Certain related affiliates of UPS Supply Chain Solutions Inc.
Certain related affiliates of US Bank Corporate Payment
West Farms Mall, LLC
West Town Mall LLC
Certain related affiliates of Willowbrook Mall Holding
Certain related affiliates of Wal-Mart Stores East LP

Exhibit 2-Former Clients¹

Equity Holders

Certain related affiliates of Redwood Capital Management

Agents And Secured Lenders

Certain related affiliates of Ankura Trust Company, LLC

Elliott International LP and certain related affiliates thereto

Certain related affiliates of Marathon Asset Management LP - Empire Secured Credit Funding I

Certain related affiliates of Marathon Asset Management

Certain related affiliates of Monarch

Certain related affiliates of Monarch Capital Master Partners V-A LP

Certain related affiliates of Monarch Capital Master Partners VI LP

Certain related affiliates of Monarch Debt Recovery Master Fund Ltd

Certain related affiliates of Monarch Debt Recovery Master.

Certain related affiliates of Redwood Capital Management LLC – Redwood Enhanced Income Co.

Certain related affiliates of Redwood Capital Management

Certain related affiliates of Redwood Drawdown Master Fund III, LP

Certain related affiliates of Redwood Drawdown Master Fund II, LP

Certain related affiliates of Redwood Enhanced Income Corp.

Certain related affiliates of Redwood Master Fund, Ltd.

Certain related affiliates of Redwood Opportunity Master Fund Ltd.

Certain related affiliates of Redwood Opportunity Master Fund Ltd

Bank of Hawaii

Bank of The West

Evolve Bank & Trust

Farmers & Merchants Bank

First Horizon Bank

Certain related affiliates of First National Bank

Certain related affiliates of Key Bank

Regions Bank

United Community Bank

Contract Counter Parties

Certain related affiliates of ABG Accessories

Certain related affiliates of Aon Risk Services Northeast, Inc.

Certain related affiliates of Aon Risk Services Northeast, Inc. (Greenwich Insurance Company)

¹ Due to the similarity of names of certain entities, RL&F was not able to determine if all entities listed herein are actually affiliates of former clients. However, out of an abundance of caution, RL&F has listed those entities which it reasonably believes may be affiliates of former clients.

Atlassian
Baker McKenzie LLP
Certain related affiliates of Broadstone
Certain related affiliates of Brookfield
Certain related affiliates of Centurylink Communications, LLC d/b/a Lumen Technologies
Certain related affiliates of Cyberark Through Optiv
Certain related affiliates of EES Global, LLC (d/b/a INTEQ)
Certain related affiliates of Fio Int'l.
Certain related affiliates of Inverness Corporation
Certain related affiliates of Manulife (International) Limited
Mastercard International Incorporated
Certain related affiliates of Miro
Certain related affiliates of MRI Real Estate Software / Asset Management Technologies
Certain related affiliates of OLR
Certain related affiliates of PTL
Salesforce, Inc.
Service Channel
Certain related affiliates of Shoppertrak (Sensormatic Solutions by Johnson Controls)
Simon
Sprout Social, Inc.
Certain related affiliates of Triple-S
Verifone and certain related affiliates thereto

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[CONFIDENTIAL]

UCC Professionals

Certain related affiliates of Province LLC

UCC Members

Certain related affiliates of Brookfield Properties Retail, Inc.

Insurance

Certain related affiliates of Allianz Engineering Inspection Services, Ltd.
Certain related affiliates of Allianz Insurance PLC
Certain related affiliates of Aon Underwriting Managers
Certain related affiliates of Endurance American Insurance Company
Certain related affiliates of Liberty Mutual
Certain related affiliates of Navigators Insurance Company

Landlords

American Realty Capital
Certain related affiliates of BentallGreenOak
Certain related affiliates of C.P.I
Certain related affiliates of Cadillac Fairview
Certain related affiliates of CBRE Inc.
Certain related affiliates of DCM Limited; LLC
Certain related affiliates of Gateway Knollwood, LLC
Gerrity Group
Certain related affiliates of Hendon
Certain related affiliates of Hines
Certain related affiliates of Ivanhoe Cambridge
Keybank National Association
Certain related affiliates of Morguard
Certain related affiliates of New England Dev.
Certain related affiliates of Oakdale Property Partners LLC
Certain related affiliates of Oxford
Certain related affiliates of Pacific Bridgewater Management Pr, LLC
Certain related affiliates of Pyramid
QC East
Certain related affiliates of QIC
QuadReal Property Group
Certain related affiliates of The Rainier Companies
Certain related affiliates of Rialto Capital Advisors, LLC
Certain related affiliates of RREEF Alternative Investments
Seritage Growth Properties
Simon
Certain related affiliates of Southport 2013 LLC
Starwood Capital Group
Certain related affiliates of Stiles
Certain related affiliates of Stockbridge Ohio, LLC
Urban Edge Properties
Certain related affiliates of WS Development

Surety & Letters of Credit – Beneficiaries

Citibank, N.A. and certain affiliates related thereto
Credit Suisse and certain affiliates related thereto
Indian Harbor Insurance Company
JPMorgan Chase Bank, N.A. and certain affiliates related thereto
Certain related affiliates of QBE Insurance Corporation
Certain related affiliates of XL Specialty Insurance Company

Top 30 Creditors

Certain related affiliates of CBRE, Inc.
Lennox Industries, Inc.
Mastercard International
Certain related affiliates of Optiv Security Inc.
Simon Property Group LP and certain affiliates related thereto

Vendors

Certain related affiliates of Aon Risk Services
Baker McKenzie LLP
Baybrook Mall
Blue Yonder Inc.
Certain related affiliates of BRE / Pearlridge, LLC
Certain related affiliates of Broadstone Net Lease, LLC
Certain related affiliates of Brookfield Property Partners L.P.
Brooklyn Kings Plaza LLC
Certain related affiliates of The Cadillac Fairview Corp.
Crystal Run Galleria LLC
Certain related affiliates of Houston Galleria/Hg Galleria
Certain related affiliates of Houston Galleria/Sa Galleria
Certain related affiliates of Hyperion LA
Certain related affiliates of Inverness
Certain related affiliates of Ivanhoe Cambridge II Inc.
Johnson Controls Inc.
Certain related affiliates of Macerich Company The
Certain related affiliates of The Macerich Partnership LP
Certain related affiliates of Macerich Vintage Faire LP
Mastercard International Incorporated
Meadowood Mall SPE, LLC and certain related affiliates thereto
Certain related affiliates of Morguard Investments Limited
Certain related affiliates of Morguard Real Estate
Certain related affiliates of Oxford in Trust for Square One
Pinterest, Inc.
Salesforce.Com. Inc.
Certain related affiliates of ServiceChannel.com Inc.
Certain related affiliates of Shoppertrak Rct LLC
Certain related affiliates of Simon Property Group (TX) LP
Staples Inc.
Tangoe, Inc.
Certain related affiliates of Tangoe, Inc. 742
Certain related affiliates of Triple-S
Certain related affiliates of Truecommerce (Coventry) Limited
Certain related affiliates of Trumbull Shopping Center #2 LLC
Certain related affiliates of Westland Garden State Plaza LP

Exhibit 3 - Potential Parties in Interest¹

Professionals

Alvarez & Marsal
Houlihan Lokey
Interpath

Kirkland & Ellis LLP
Prosek
Omni Agent Solutions, Inc.

Equity Holders

Accessory Holdings LP
Elliot Associates LP
Elliott Management Corp.
Ensemble Investment Holdings LLC
Goldman Sachs & Co LLC

Monarch Alternative Capital LP
Redwood Capital Management
Ryan Vero

Directors/Officers

Alisha Chadha
Amy Sanders
Andrew Herenstein
Arthur Rubinfeld
Brendan McKeough
Bryan St Clair
Carmen Bauza
Chris Cramer
David Boen
David Wells
Deann Bruns
Elizabeth Ketel
George Arenschiold
Hristo Bankov
Jerald Estime
Maryann Porter
Meghan Hurley

Michael Darer
Michele Reilly
Paul Best
Paul Gilliam
Peter Diers
Phillip Clark
Priya Bhatnagar
Richard Flint
Rohit Deep
Rohit Kapoor
Samantha Algaze
Samantha Lomow
Shireesh Annam
Stuart Brown
Suzanne Stoddard
Theo Killion
Tina Peroni

Agents And Secured Lenders

Ankura Trust Company, LLC
AST JPMorgan Global Thematic

Bank Of America N.A. – New York
Bank of America

¹ This list (and the categories contained herein) are for purposes of a conflicts check only and should not be relied upon by any party as a list of creditors or for any other purpose. As listing a party once allows our conflicts specialists to run a check on such party, we have attempted to remove duplicate entries where possible. Accordingly, a party that otherwise may fall under multiple categories is likely to be listed under only one category.

Chase Lincoln
 Chase Lincoln Host Bank
 Citibank, N.A.
 Citizens Bank
 Commingled Pension Trust Fund (Core Plus)
 Commingled Pension Trust Fund (Corporate)
 CPTF High Yield
 Elliot Associates, L.P.
 Elliott
 Elliott Associates, L.P.
 Elliott International LP
 GIM Specialist Inv Funds - Gim M
 Gim Trust 2 - Sr Secured Loan Fund
 Goldman Sachs
 Invesco
 Invesco - Invesco Global Strategic Inc. Fund
 J.P. Morgan Investment Management Inc. - IBM
 J.P. Morgan Investor Management Inc. - U.S
 J.P. Morgan Chase Retirement Plan
 J.P. Morgan
 J.P. Morgan - Advanced Securities Trust
 Asset High Yield Portfolio
 J.P. Morgan - SEI Institutional Management
 Trust High Yield Bond
 J.P. Morgan Core Plus Bond Fund
 J.P. Morgan Floating Rate Income Fund
 J.P. Morgan Global Bond Opportunities Fund
 J.P. Morgan Investor Management Limited - SEI Institutional I
 J.P. Morgan Income Builder Fund
 J.P. Morgan LVIP High Yield
 J.P. Morgan Total Return Fund
 J.P. Morgan Chase Bank, N.A.
 J.P. Morgan Global Strategies Bond Fund
 J.P. Morgan High Yield Fund
 J.P. Morgan Income Fund
 J.P. Morgan Strategic Income Opportunities
 J.P. Morgan Unconstrained Debt Fund
 Marathon Asset Management LP - Empire
 Secured Credit Funding I
 Marathon Asset Management

Monarch
 Monarch Capital Master Partners V-A LP
 Monarch Capital Master Partners VI LP
 Monarch Debt Recovery Master Fund Ltd
 Monarch Debt Recovery Master.
 Morgan Stanley Senior Fund Inc
 Morgan Stanley
 NB - Neuberger Berman Special
 Neuberger Berman
 Oaktree
 Oaktree Principal Fund V (Delaware)
 Oaktree Principal V Continuation
 Oaktree Capital Management LP -Oaktree
 Principal Fund
 Redwood Capital Management LLC –
 Redwood Enhanced Income Co.
 Redwood Capital Management
 Redwood Drawdown Master Fund III, LP
 Redwood Drawdown Master Fund II, LP
 Redwood Enhanced Income Corp.
 Redwood Master Fund, Ltd.
 Redwood Opportunity Master Fund Ltd.
 Redwood Opportunity Master Fund Ltd.
 VR
 VR Global Partners LP
 Wazee
 Wazee Street Capital - Wazee Street
 Opportunities
 Wazee Street Capital Management - WA
 1st Bank
 1st Summit Bank
 American Bank
 American Bank of Montana
 American National Bank
 Ameris Bank
 Arvest Bank
 Bancfirst
 Banco Popular of Puerto Rico
 Bancorps South
 Bangor Saving
 Bank Champaign
 Bank Financial
 Bank of Hawaii
 Bank of Oklahoma
 Bank of The West

Banknorth
 BMO Harris Bank
 Border Bank
 Bremer Bank
 Camden National Bank
 Cape Cod Five Cents Bank
 Central Bank Boone County
 Citizens National Bank
 City National Bank
 Coast Central
 Commerce Bank
 Community Bank
 Community National Bank & Trust
 Core First Bank & Trust
 Cornerstone Bank
 County Bank
 Desert Community Bank
 Dubuque Bank & Trust
 Eastern Bank
 Evolve Bank & Trust
 EXB Exchange Bank
 Farmers & Merchants Bank
 Farmers State Bank
 Fifth Third Bank
 First American Bank
 First Bank Kansas
 First Bankers Trust Co
 First Citizens Bank & Trust Co
 First Community Bank
 First Farmers Bank & Trust
 First Financial Bank
 First Hawaiian Bank
 First Horizon Bank
 First Interstate Bank
 First Mid Bank & Trust
 First National Bank
 First National Bank of Ottawa
 First United Bank
 First Western Bank & Trust
 Flagstar Bank
 Franklin Savings Bank
 German American Bank
 Great Southern Bank
 Hancock Bank
 Hawthorn Bank

Hickory Point Bank
 Huntington National Bank
 International Bank of Commerce
 Inwood National Bank
 Isabella Bank & Trust
 Key Bank
 Kirkwood Bank & Trust
 Lake Region Bank
 Lea County State Bank
 M&T Bank
 Natwest Offshore Gibraltar Ltd
 National Bank of Commerce
 NBT Bank
 Northway Bank
 Park National Bank
 People's Bank
 Plains Capital Bank
 PNC Bank
 Premier Bank
 Premier Bank of Minnesota
 Regions Bank
 Rio Grande Bank
 S&T Bank
 Simmons Bank
 South State Bank
 Star Financial Bank
 State Bank
 Synovus Bank
 TD Bank
 Texas Bank and Trust
 Titan Bank
 Tri Counties Bank
 Truist
 Trustco Bank
 UMB Bank
 Umpqua Bank
 United Bank
 United Community Bank
 Valley National Bank
 Vectra Bank
 Wells Fargo
 Wesbanco
 Wisely
 Woodforest
 Wrentham Bank

District of Delaware Bankruptcy Judges

Judge Karen B. Owens
Judge John T. Dorsey
Judge Craig T. Goldblatt
Judge Thomas M. Horan

Judge Brendan L. Shannon
Judge Laurie Selber Silverstein
Judge J. Kate Stickles
Judge Mary F. Walrath

U.S. Trustee's Office

Andrew Varga
Joseph McMahon
Lauren Attix
Malcolm M. Bates
Linda Casey
Joseph Cudia
Holly Dice
Shakima L. Dortch
Timothy J. Fox, Jr.
Michael Girello
Christine Green
Benjamin Hackman

Nyanquoi Jones
Hawa Konde
Jane Leamy
Jonathan Lipshie
Hannah M. Mccollum
Jonathan Nyaku
James R. O'Malley
Linda Richenderfer
Richard Schepacarter
Edith A. Serrano
Elizabeth Thomas
Dion Wynn

Contract Counter Parties

3 Business
ABG Accessories
Academy Fire Life Safety, LLC
Accessory Innovations (Shanghai)
Accessory Innovations LLC
Action Services Group
Actosoft / Scopevisio Retail
Adobe Cloud
ADP Globalview B.V. ("ADP") & ADP
International Services B.V.
ADP Inc.
Adswerve, Inc
Air Labs, Inc.
Algonomy Software
Aliquantum International
Alshaya Trading Co. W.L.L.
Alt Fragrances
Alumatec Pacific Products
Ama Design Intl. (Hong Kong)
Anhui Tumoon Apparel Co Ltd.

Aon Risk Services Northeast, Inc.
Aon Risk Services Northeast, Inc.
(Greenwich Insurance Company)
Aphmau
Aspire Systems Digital Transformation Inc.
Atlassian
Attentive
Aura Accessories (Haiphong)
Aura Accessories LLC
Aurora World UK Ltd.
Avalara, Inc.
AXA PPP Healthcare Ltd.
Avid Floor Maintenance, Inc.
Azure (Microsoft)
B & B Collection Srl
Aurora World Inc.
Baker McKenzie LLP
Baker Tilly Global Tax Solutions
Basic Fun Inc.
Basic Fun, Inc. (Shanghai)

Belfor USA Group, Inc.
 Bendon, Inc.
 Beverly Hills (Qingdao)
 Bioworld International Limited
 Bioworld Intl. (Shanghai)
 Bioworld Merch (Ningbo)
 Bip Candy and Toy UK Ltd.
 Blackhawk
 Blue Cross and Blue Shield of Illinois -
 Health Care Services Corporation
 Blue Sky De (Ningbo)
 Blue Sky Designs Limited Fob
 Blueprint Collections (Ningbo)
 Blueprint HK Co. Ltd.
 Bodytecc Jewelry Factory Ltd. Co.
 Bonkers Toy Co. LLC
 Boomerang
 Brandsight, Inc.
 Broadstone
 Brookfield
 Bupa Dental
 Bureau Veritas
 Business of Fashion
 Canadalife
 Canon
 Capitol Light
 Carlson Fixtures
 Caticorn International Co. Ltd.
 Caticorn Intl. (Haiphong)
 CBL
 CBTS Technology Solutions LLC
 CCA Industries
 CCA Industries, Inc.
 Centric Beauty (Haiphong)
 Centric Beauty LLC
 Centric Socks (Shanghai)
 Centurylink Communications, LLC (d/b/a
 Lumen Technologies)
 Character Options Limited
 Chicago Consumables
 Click Distribution
 Clinical Health Tech
 Clinical Health Technologies
 Cloudflare

CMA Industrial Development Foundation
 Limited
 Comdata
 ComPsych
 Confiance Business Solutions Limited
 Confidence by Gabby Good
 Connoisseurs Products
 Contempo
 Conveyor Craft Inc.
 Coqueterias El Salvador
 Coqueterias Sociedad Anonima
 Cornerstone On Demand Inc.
 Cradlepoint Through CDW LLC
 Cuddle Barn (Shanghai)
 Cuddle Barn, Inc.
 Cut From the Wild
 Cyberark Through Optiv
 Dan Dee Intl. (Shanghai)
 Data ACS
 Dealtracking
 Deem/Tower Travel
 Delta Dental - ASC
 Descartes
 DHL
 Difuzed B.V. Fob
 Difuzed NA Inc. (Ningbo)
 Disguise Limited (Land)
 DNC UK Ltd.
 Dongguan Superstar Body Piercing Jewelry
 Factory
 Dope Slimes LLC
 DPD Europe/UK
 Dragon Eyes
 E & Q Fashion (Haiphong)
 E.L.F. Co. Ltd. (Bangkok)
 EA Logistics
 Eccolo Ltd.
 Eccolo Ltd. (Ningbo)
 EES Global, LLC (d/b/a INTEQ)
 Elegant Logistic Group Insurance
 Ella Cosmetics
 Enterprise Rent A Car UK Ltd.
 Envasado Xio (Valencia)
 Envasado Xiomara Slu
 Evershine Cre (Hong Kong)

Exalta Marcas, S.A.P.I. De C.V.	Health Equity
Exlogistics	Heathside Trading Ltd.
Expeditors	Heritage Candy Company
Expeditors UK	HGC Global Communications Limited
Expeditors US	High Intencity Corp.
Experian Marketing Solutions	High Intencity Fob
Fantas-Eyes (Shanghai)	High Point Design
Fantas-Eyes Inc.	Hilton, Paris
Fashion Angels	Hip Sing China Ind. Ltd.
Fashion Angels (Ningbo)	Hkbn Enterprise Solutions HK Limited
Fast Forward (Shenzhen)	Hkbn Enterprise Solutions Ltd.
Fazit / LB Enterprice LLC	Home & Nature
Federal Express Corporation	Honghua Leather Co. Ltd.
Fedex	Hop Lik Container Service Ltd.
Fifth Third Processing Solutions, LLC	Horizon Group USA
Fine Art & Craft (Qingdao)	Horizon Group (Ningbo)
Fineline	HTI Toys UK Ltd.
Fio Int'l.	Idea Group Intl. (Hong Kong)
Floormax USA	Imagine 8 Ltd.
Fortinet Through Optiv	Importadora Sparapks, S.A.P.I. De C.V.
France Lab, Inc.	Incomm
Frasier Sterling (Qingdao)	Incredible NOV (Shenzhen)
Froid Express Holding S.A.R.L.	Indeed
Frontstreet Facility Solutions	Inked By Dani
Fu Wah Manufactory (Hong Kong)	Innovative Cosmetics (Shenzhen)
Fujifilm Business Innovation Hong Kong Limited	Innovative Cosmetics Concepts
Funko UK Ltd.	Innovative Cosmetics (Kao)
Gemc2, LLC (Shenzhen)	Inspired Thinking Group (Itg) Limited /
Gemc2, LLC/Blinger	Inspired Thinking Group (US) Inc.
Getty Images	Intalytics/Kalibrate
Global Payments	Intertek Testing Services Hong Kong Limited
Global Response LLC	Inverness Corporation
Global Top Services (HK) Ltd.	J&D Brush Co., LLC
Glopotion	Jacmel Jewelry Inc.
GMA Shanghai (SGH)	Jas Logistics
Google Inc.	Jay Franco Europe (Shanghai)
Granite	Jay Franco Europe Limited
Gspann Technologies Inc.	Jaz Toys UK Ltd.
H Y M International Co. Ltd.	Jazwares LLC
H.E.R. Accessories	Jennz LLC
Half Moon Bay Ltd. (Fob)	Jennz LLC (Ningbo)
Hally Hair Inc.	Jiangxi Meican (Ningbo)
Hamee US, Corp. (Shenzhen)	Jiangxi Meican Industry and Trade Co Ltd.
Hangzhou Kata Co. Ltd.	JM International Co Ltd.

Johnson Controls Inc.
 Juno Craft Co Ltd.
 Just Play (HK) Ltd.
 Just Play (HK) Shenzhen
 Kaiser
 Kangaru Brands (Ningbo)
 Kirker Europe Ltd.
 K1 Electric Co.
 Klarna
 Kojac Fashion (Qingdao)
 Kojac Fashion Accessories Ltd.
 Lakontra Intl. (Hong Kong)
 Lavendar Sugar
 LBS Group
 Legacy Facility Maintenance Solutions
 Lennox National Account Services LLC
 Levy Realty Advisors
 License 2 Play Toys LLC
 Linkedin
 Liquid Glass (Qingdao)
 Liquid Glass Body Jewelry LLC
 Localoc Inc.
 Localoc, Inc. (Shenzhen)
 Lofty Innovation Company Ltd.
 Long Yat Handbag FTY Ltd.
 Lucent Product Inc.
 Lucky Tree Co. (Hong Kong)
 Macerich
 Madiag S.A.R.L.
 Maintenance Vendors
 Malliaris S.A.
 Manageengine
 Manulife (International) Limited
 Markwins Beauty Brands
 Marsh (Hong Kong) Ltd.
 Maruyu
 Mary Fashion Accessories Co. Ltd.
 (Taiwan)
 Master Toys & Novelties
 Mastercard International Incorporated
 Mean Girls
 Measa
 Mercer
 Merchandise Vendors - Service and Product
 Mermade Hair

MetLife
 MGA Entertainment Inc.
 MGA Entertainment Uk Ltd.
 Microsoft EA
 Mike Albert Leasing
 Minster
 Minster Computer Systems Limited
 Miro
 Misirli UK Limited
 Montagne Jeunesse
 Mood Media
 Mood Media Corporation
 Moose Toys LLC (Shenzhen)
 Moose Toys UK Ltd.
 Morning Charm Ltd. (Shenzhen)
 Moveable Inc.
 MRI Real Estate Software / Amt / Asset
 Management Technologies
 My Sales
 My Sales LLC
 Natalia Mrtg (Ningbo)
 New Clicks South Africa Proprietary
 Limited
 Newmark
 Ningbo Yekea Home Articles Co. Ltd.
 Novelty Express S.A.
 NPN 360
 NPW Group (Shenzhen)
 Ogilvie
 OLR
 One For Fun (Ningbo)
 One For Fun Ltd.
 Ooly LLC
 Operadora Sparapks, S.A.P.I. De C.V.
 Oracle Financials
 Oracle Retail (Xstore,Orce)
 The ORB Factory Limited
 Original Additions (Bp) Ltd.
 Orkin
 OT Technology Inc.
 Ovative
 Pacific Piercing Supply Inc.
 Pan Oceanic (Shanghai)
 Pantone Connect
 Paypal, Inc. / Bill Me Later, Inc.

Phoenix Manufacturing Co. Ltd.	Savvi-TMI
Pipsticks, Inc.	Schylling Inc.
PMS International Group PLC	SDG Dadeland Assoc., Inc.
Popsockets (Shenzhen)	Sebang Chain Co. (Qingdao)
Prenax (WWD)	Sebang Chain Vina (Haiphong)
Pretty Woman (Gzh)	Service Channel
Pretty Woman (New York)	SGS Hong Kong Limited
Pretty Woman, LLC	Shalom International
Prime Mode Co Ltd.(Keelun)	Shalom Int'l (Ningbo)
Prologis UK XXIV S.A.R.L.	Shanghai East (Phnom Penh)
Proship	Shanghai Style (Shanghai)
Protos Security	SHC Direct LLC (Dba Inte Q)
PTL	Shine Arts Crafts Co. Ltd.
Qingdao Collect Jewelry Co. Ltd.	Shiny Goods Inc.
Qingdao HGC Body Jewelry Co. Ltd.	Shoppertrak (Sensormatic Solutions by
Qingdao Imperial Art Co.	Johnson Controls)
Qingdao Jinyuxianghe Jewelry Co. Ltd.	Silver Buffalo (Ngb)
Qingdao JY Fashion	Simba Smoby Toys UK Ltd.
Qingdao Oasis Import and Export Co. Ltd.	Simon
Qingdao S&J Jewelry Co Ltd.	Sisco Ind. (Haiphong)
Qingdao Sh&C Fashion Jewellery Co. Ltd.	Skinny Dip Landed
Qingdao Shinsung Arts Crafts Co. Ltd.	Skinnydip Limited
Qingdao World Money	Smartsheet Inc.
Qingdao Xujunhui Jewelry Co. Ltd.	Smile Gems
Qingdao YM Jewellery Co.	Smilegems Ltd. (London)
Radium Creation Limited	SNDZ Enter (Hong Kong)
Rare Beauty Brands Inc.	Sodexa S.A.R.L.
Raytik	SOS Maintenance
Real Packaging	Specialty Store Services
Reflectiz Inc.	Spin Master Toys (Haiphong)
Regency Centers, LP	Spin Master Toys Far East Ltd.
Right Choice Exports (Delhi)	Spin Master, Inc.
Right Choice Exports	Springdale Acoustics
Riocan	Springdale Acoustics Inc.
Riosoft	Sprout Social, Inc.
Riskified, Inc.	SPS Commerce
Rithum, LLC	Starlight Accessories (Shanghai)
RMS	Stickerbeans
RMS International (USA) Inc.	Stickerbeans (Ningbo)
RMS International (Ningbo)	Stirrup Unlimited, LLC
Roy Lowe & Sons Ltd.	Stor S.L.
Rubies Enterprises Ltd.	Street Players
Rubies Masquerade Co. UK Ltd.	Streetmac
Salesforce, Inc.	Studex
Salsify, Inc.	Studex UK Ltd.

Sugar Luv - Rosiere LLC
 Sunny Fashion (Qingdao)
 Sunshine & Glitter
 SVS (Giftcards)
 Tair Jiuh (Fuzhou)
 Tamantar Co. (Haiphong)
 Temp Cooler LLC
 Theme
 Three Champions (Shenzhen)
 Tong Yi Accessories (Hong Kong)
 Tradewin
 Tranzact Technologies, Inc.
 Travelux Ltd.
 Tree Hut
 Triangle Sign and Service, LLC
 Triple-S
 Truecommerce (Coventry) Limited
 Truesource fka SMI
 Tung Hing Plastic (Shenzh)
 Two Boys Designs (Ningbo)
 Two Boys Designs Inc.
 U&I Fashion (Haiphong)
 UCC Distributing Inc.
 UL Verification Services Inc.
 Urban Reform Realty
 US Bank (US)
 USPA Access(Shenzhen)
 USPA Accessories/Concept One
 V&E Accessories (Hong Kong)
 Verifone
 Viacom (Smurfs)

Viff Limited
 Viff Limited (Shanghai)
 Vogue Digital
 VSP
 Waitwhile
 Walmart
 Walton Signage
 Watsons Water
 Webfab
 Webfab LLC
 Wenzhou Eyestar (Ningbo)
 Wenzhou Pleasure (Shenzhen)
 WGSN
 Wide Harvest Investment Limited
 William Lamb Group Ltd.
 Wind Designs Ltd.
 Wis International
 Workday
 Workday, Inc.
 Workjam
 World of Sweets
 Worldline
 Yiwu Kingtai (Ningbo)
 Yiwu Volcano Art (Shanghai)
 Yottaa, Inc.
 Yumark Enter. (Bangkok)
 Yumark Ind. (Phnom Penh)
 Yumark Indust. (Ningbo)
 Zinio Online Magazine
 Zuru LLC (Shenzhen)
 Zuru UK Limited

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Hilco HMR
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Watson, Ames

Debtors

Claire's Boutiques, Inc.
 Claire's Canada Corp.
 Claire's Holdings LLC
 Claire's Intellectual LLC
 Claire's Puerto Rico Corp.
 Claire's Stores, Inc.

Claire's Swiss Holdings II LLC
 Claire's Swiss Holdings LLC
 CLSIP Holdings LLC
 CLSIP LLC
 CSI Canada LLC
 Claire's Gibraltar Holdings LLC

Known Affiliates (JV)

Claire's Accessories Spain S.L.U.
Claire's Accessories UK Ltd.
Claire's Accessories UK Ltd., French Branch
Claire's Accessories UK Ltd., Irish Branch
Claire's Austria GmbH
Claire's Belgium BV
Claire's China Services (Trust)
Claire's Czech Republic S.R.O.
Claire's European Distribution Limited
Claire's European Services Limited
Claire's France Sas
Claire's Germany GmbH
Claire's Holdings S.A R.L.

Claire's Hungary Kft.
Claire's Italy S.R.L. Unipersonale
Claire's Luxembourg Holdings S.A.R.L.
Claire's Luxembourg S.A.R.L.
Claire's Netherlands B.V.
Claire's Poland Sp. Z O.O.
Claire's Stores Canada Corp.
Claire's Switzerland GmbH
CSI Luxembourg S.a.r.l.
CSI Luxembourg Sarl, Luxembourg,
Zweigniederlassung Neuhausen Am
Rheinfall (Swiss Branch)
RSI International Ltd.
Whiteclaire's Acessorios Portugal
Unipessoal Lda

UCC Professionals

McDermott Will & Schulte LLP
Cole Schotz PC

Province LLC

UCC Members

Studex Corp.
Accellor Inc.
Brookfield Properties Retail Inc.

Tanger Management, LLC
Yumark Enterprises Corp.

Insurance

AFCO Credit Corporation
Affiliated FM Insurance Company
AGCS Marine Insurance Company
Allianz Engineering Inspection Services,
Ltd.
Allianz Insurance PLC
Aon Underwriting Managers
Ascot Insurance Company
Axis Insurance Company
Beazley Insurance Company, Inc.

Beazley Syndicate 2623/623
Berkley Insurance Company
Continental Casualty Company (CNA)
Endurance American Insurance Company
Federal Insurance Company
FM Insurance Europe S.A., Luxembourg,
Bern Branch
FM Insurance Company Ltd.
Freedom Specialty Insurance Company
Greenwich Insurance Company

Illinois National Insurance Company
 Liberty Mutual
 Lloyd's of London
 Mapfre Praico Insurance Company
 Navigators Insurance Company
 The Ohio Casualty Insurance Company
 Starr Indemnity & Liability Company

U.S. Specialty Insurance Company
 Vienna Insurance Group
 XL Insurance America, Inc.
 XL Specialty Insurance Com.
 Zurich Insurance Company
 Zurich Insurance Plc

Landlords

16191576 Canada Inc.
 380 & 289, LP
 4d Properties
 6800 Eastman Avenue, LLC
 863 Broadway LLC
 Abbell Associates
 Acadia Realty Trust
 AH Property Management LLC
 Aikens, Robert B.
 Alliance
 American Assets
 American Realty Capital
 Apollo Net Lease Co., LLC
 Ashkenazy Acquisition Group
 Ashley Group
 Baldwin, Alexander
 Barnett Properties
 Bayer Properties, L.L.C.
 Bayfield Realty Advisors Inc.
 BentallGreenOak
 Bently Mall Assoc.
 Berengaria Development
 Berkeley Mall, LLC
 Berkowitz Development
 BFW Howell Associates, LLC
 Bixby Bridge Capital
 Branson Landing
 Brazos TC - Partnership A,L.P.
 Brixmor Property Group
 Burroughs & Chapin
 C.P.I
 Cadillac Fairview
 Cafaro
 Cameron Crossing Inv., Ltd.
 Carroll/1709, Ltd.

Casto
 CBRE Inc.
 Centennial Advisory Services LLC
 Centennial Pueblo Mall Manager LLC
 Centennial Re Co.
 Centennial Real Estate Management, LLC
 Centercal, LLC
 Central Walk
 Central Walk Tsawwassen
 CIM
 City View Commercial
 CMG / Provost Group, Inc.
 Coldwell Banker
 Collett
 Colliers International Asset Management;
 Inc.
 Compass Retail
 Continental
 Cord Meyer Development, LLC
 Cordano
 Coventry Mall Associates
 Craig Realty
 Crawford Square
 Crescent Land Development Associates
 LLC
 Crombie
 CTO Realty Growth Inc.
 Cushman & Wakefield
 Cushman & Wakefield Asset Services, Inc.
 CW Capital Asset Management, LLC
 Cypress Equities Managed Services
 Daniel Corporation
 DCM Limited; LLC
 DDR Asset Management LLC
 DDR Norte LLC, S.E.

DDR Stone Oak Holdings LLC
DDR Urban LP
Debartolo Holdings LLC
Dechomai Asset Trust Number Two, LLC
Derito Talking Stick North, LLC
Dimond
Dimucci
DLC Management Corporation
DP Management, LLC
Dream Big Partners LLC
The Druker Company, Ltd.
Edge Realty Group
Edwards Realty Group
Equity One (Sheridan Plaza) LLC
Erimar Realty LLC
Euro Pro
Fairbourne Properties
Fameco
Federal Realty Investment Trust
Federal REIT
Feil
Feldman
Festival Management Corporation
FFO RE Advisors
Fidelis Realty Partners
First Washington Realty, Inc.
Fishman Real Estate Group
Forbes Cohen
G&I IX Camp Creek Property LLC
Gallatin Mall Group, L.L.C.
Gateway Knollwood, LLC
Gemini Rosemont
Gerrity Group
GJ Group Properties Inc.
GK Development Inc.
Goodman Realty Group
GRE Management Services Inc.
Great Plains Development
Hall Road Crossing Owner LLC
Hanford Mall
Harsch Investment
Hauppauge Properties LLC
Hendon
Hines
Horizon Property Group

The Howard Hughes Corporation
Hull Property Group
IGP LLC
Inland
International Growth Properties
Inventrust Property Management, LLC
Investec Real Estate Companies
Irvine Company
Irving, Harlem
Ivanhoe Cambridge
JJ Gumberg
Jimmy Jazz
Johnson Commercial Development
Jones Lang Lasalle Americas, Inc.
Junction Blvd. Realty
Karruli, LLC
Katz Properties Management LLC
Kemper Development Company
Keybank National Association
Kimco
Kinsley Properties
Kite Realty
Kohan Retail Investment Group
Kohan/Summit Management
Kotarides
L3 Properties
Lake Success Shopping Center LLC
Lamar Companies
Lance-Kashian & Company
Legacy
Lerner
Lewcon Retail, LLC
Lexington Co.
Liberty Common 2018 LLC
Little Rock Outlets Realty Holding LLC
Lormax Stern Development, Inc.
Luan Investments
M&J Wilkow
Macerich
Madison Marquette
The Maley Co.
Mark T. Brennan & Assoc.
Marx Realty
Mayaguez Mall
McCOR Management

Mcknight Properties
 MCM Properties Ltd.
 MCStrauss
 MDN Development, Inc.
 Merlone Geier Management, LLC
 Metro National Corporation
 Mgherring
 Mid America
 Mid America Real Estate -Wisconsin, LLC
 Miromar
 Mlwd, Inc.
 MMI Realty
 Moonbeam Capital Investments LLC
 Morguard
 Morrison Companies
 NADG (US) General Partner, Inc.
 Namdar Realty Group
 New England Dev.
 NewMarket 1, LLC
 Newquest Properties
 Nicholas Investment Co.
 Nlco
 North Plains Mall Management LLC
 NorthPark Partners; LP
 Northwest Target, LLC
 Northwoods
 Oakdale Property Partners LLC
 Olshan Properties
 Onni Group
 Opus
 Osborne Capital Group
 OTB Destination
 Out of the Box Ventures
 Oxford
 Pace Properties, Inc.
 Pacific Bridgewater Management Pr, LLC
 Pacific QKC Management PR, LLC
 Pacific Retail Capital Partners
 Palouse Mall, LLC
 Pappas Investments
 Paramount Realty Services
 Patchogue Realty
 PCI Developments
 Pine Tree Commercial Realty
 Pinnacle Leasing and Management LLC

Plaza Las Americas
 Poag Shopping Centers
 Poplin Place, LLC
 Prairie Hills Mall LLC
 PREIT
 Prep PG
 Primaris
 Prism Company
 Propst Properties
 Providence Group
 Pyramid
 QC East
 QIC
 QuadReal Property Group
 The Rainier Companies
 Ram Property Development LLC
 RBS Group
 Red Development
 Redico
 Redlands Joint Venture LLC
 Regency Centers, LP
 Regis
 Related Retail Corporation
 Related Urban
 Rialto Capital Advisors, LLC
 Riocan
 River West Management LLC
 RL Miami L.P.
 Robert Lynn Management Company
 Robson Properties
 Rockstep
 RREEF Alternative Investments
 S.A. Development Company, L.P.
 Saed Investments IV LLC
 Salthill Capital
 Santa Margarita Ventures LLC
 Sarm Five Points Plaza, LLC
 Satterfield-Helm Management, Inc.
 Schnitzer Properties Management
 Schottenstein Property Group
 Seligman
 Seritage Growth Properties
 Settlers R1 Inc.
 SH UTE III LLC
 Shea Properties

Shin Yen Retail Property Management, LLC
Shopcore Properties, L.P.
Silver Lake Center LLC
Simon
Site Centers
Sizeler
SL Nusbaum Realty Co.
Smugglers Capital Corp.
Sobert Realty Corp
Southport 2013 LLC
SP Center LLC
Spectrum Realty
Spinoso Management Group
Spinoso Real Estate Group
Stark Enterprises
Starwood Capital Group
Steiner & Associates
Sterling Organization
Stiles
Stirling Properties, Inc.
Stockbridge Ohio, LLC
Streetmac
Tabani Group
Tanger
Tanger Properties Limited Partnership
Tanger Properties Limited
Taubman
Terminus Properties Company; LLC
TGA NAP
Thf Onc Development, LLC
Time Equities
TKG Management
Torrington Properties
Trademark Properties
Triocest Realty Advisors Inc.

Triple Five
Tucker Meridian, LLC
Turnberry
United Properties Corp.
University Mall Management Inc.
Urban Edge Properties
Urban Retail Properties
USPG Portfolio Six, LLC
Vestar
Walmart
Washington Prime Glimcher
Wayne Towne Enterprises, Ltd.
Weigand-Omega
Weingarten
West Acres Development
Westcliff
Westdale Properties
Westfield
Wilcox Savage
Wilder Co.
Wilfid Brookhollow Associates
Williams Jackson Ewing
Wilmorite
Wilson
WMG Meadows LLC
Wolfson Group, Inc.
Woodbury
Woodmont
WS Asset Management, Inc.
WS Development
Wulfe Management
Yam Properties
The Wilder Companies Ltd.
The Woodmont Company
Young, Avison

Litigation

Esmeralda Riviera
I Pee Holdings aka Windy City
Triventure
Cuevas, Daniel

Matthews, Amaya
Pfeffer, Rachel
Pout, Christian
Voivod, Michael

Surety & Letters of Credit – Beneficiaries

Citibank, N.A.
Credit Suisse
Indian Harbor Insurance Company
Intact Financial Corporation
JPMorgan Chase Bank, N.A.
One Beacon Insurance Company

Praetorian Insurance Company
QBE Insurance Corporation
Stonington Insurance Company
The Travelers Indemnity Company
XL Specialty Insurance Company

Taxing Authority and Governmental and Regulatory Agencies

State of Minnesota

State of Texas

Top 30 Creditors

Aurora World Inc.
The Benmoore Const. Group
CBRE, Inc.
Exegistics, Inc.
Frontstreet Facility Solutions
Grant Thornton LLP
Heritage Candy Company, Inc.
Idea Group
Inspired Thinking
Kojac Fashion Accessories Ltd.
Lennox Industries, Inc.
Mastercard International

Microsoft Corporation
MJC International Group
Optiv Security Inc.
Premium Retail Services LLC
Simon Property Group LP
Studex Corp.
United Techno Solutions Inc.
UPS Supply Chain Solutions, Inc.
Waitwhile Inc.
Walmart Inc.
Workday, Inc.

Vendors

11:11 Media LLC
1401 Greenbrier Parkway LLC
21245 26 Ave LLC
Accellor Inc.
Accenture International
Acosta Sales & Marketing
Alamance Retail, LLC
AFCO Direct
Alderwood Mall Holding LLC
Alvarez & Marsal Holdings, LLC
AMA Design International
Ameream LLC
American Digital Corporation
American Door and Dock
Andrews, Helen

Aon Risk Services
Arrowhead Towne Center LLC
Aspire Systems
Asset Management Technologies
Attentive Mobile Inc.
Audit-Tel (Utilities)
Aurora World Inc.
Avalara, Inc.
Aventura Mall Venture
Avid Floor Maintenance, Inc.
B. Bros Broadway Realty LLC
Baker & Hostetler LLP
Baker McKenzie LLP
Basic Fun Inc.
Battlefield Mall/Battlefield

Baybrook Mall
 BDO USA, LLP
 Belfor USA Group, Inc.
 Bellwether Properties of South Carolina
 Bendon, Inc.
 The Benmoore Const. Group
 Berkeley Research Group, LLC
 Beverly Hills Teddy Bear Co.
 BFW Howell Associates, LLC
 BH Concept Inc.
 Big Apple Corp.
 Bioworld International Limited
 Bioworld Merchandising
 Blue Yonder Inc.
 Blueprint Collections Ltd.
 Bohannon Development Company
 Bonkers Toy Co. LLC
 Bonnis Properties (Robson) Inc.
 BPR Cumulus LLC
 BPR-FF LLC
 Brandon (Tampa) LP
 Brazos TC - Partnership A,L.P.
 BRE / Pearlridge, LLC
 Bridgewater Commons Mall II, LLC
 Brinton Security Services LLC
 Broadstone Net Lease, LLC
 Brookfield Property Partners L.P.
 Brooklyn Kings Plaza LLC
 Bureau Veritas
 The Cadillac Fairview Corp.
 Canada Border Service Agency
 Canon Solutions America, Inc.
 Carlson Store Fixtures
 CBL & Associates LP
 Challenger, Gray & Christmas Inc.
 Chicago Consumables
 Christiana Acquisition LLC
 Claire's (Gibraltar) Holdings Limited
 Columbia Mall Partnership
 Comdata Inc.
 Comdata Inc. (d/b/a Stored Value)
 Compucom System Inc.
 Crystal Run Galleria LLC
 Cuerdon, David O.
 Culver City Mall LLC

Data Solutions LLC
 Davropm Limited
 Delta Dental of Illinois
 Dennis, Ashley
 DLA Piper LLP (US)
 DMB Holdings, LLC
 DMV Account Processing Unit
 Easton Town Center II, LLC
 Eurest Dining Services
 Evershine Creations LLC
 Fashion Centre Mall, LLC
 Federal Realty Op LP
 Femspro Incorporated
 Forbes Taubman Orlando LLC
 Fordham, Amber
 Fu Wah Manufactory Ltd.
 Gailliard, Alida
 Gallagher Bassett Services, Inc.
 Gateway Center Phase II
 General Growth Properties Inc.
 GGP Homart II LLC
 GGP Limited Partnership
 GGP LLC
 GGP LP
 GGP Staten Island Mall, LLC
 GGP -Trust LLC
 GGP LP Real Estate, Inc.
 GLO Document Solution Division
 GMV (Mall) Owner, LLC
 The Great-West Life
 H.E.R. Accessories Ltd.
 H.Y.M. International Co., Ltd.
 Haak, Lily
 Harvest Forecast
 Herbst, Dan
 HGC Body
 Hip Sing
 Hirewell Inc.
 Houston Galleria/Hg Galleria
 Houston Galleria/Sa Galleria
 HRE Fund IV LP
 Hull Property Group, LLC
 Hyperion LA
 Idaho State Tax Commission
 Insight Direct USA Inc.

Inspired Thinking Group (Itg) Limited /
 Inspired Thinking Group (US) Inc.
 INTEQ
 Inverness
 The Irvine Company LLC
 Ivanhoe Cambridge II Inc.
 J P Morgan Chase Commercial
 J&D Brush Co., LLC
 J.M. Siber Ltd. Part
 Jackson Lewis P.C.
 Jacmel Jewelry Inc.
 JMCR Sherman LP
 Johnson Controls Inc.
 Jordan Creek JV LLC
 KBR Shawnee Mall Capital, LLC
 Keter Environmental Serv. Inc.
 Kirker Europe Ltd.
 Korn Ferry US
 KP IV Navy, LLC
 La-Kontra Corp. / Miracle
 Leroy Proudfoot
 License 2 Play Toys LLC
 Life Insurance Company of North America
 Localoc Inc.
 LS BC 2 LLC
 Lucent Product Inc.
 The Macerich Company
 The Macerich Partnership LP
 Macerich Vintage Faire LP
 MACWH, LP
 Madiba Inc.
 Mall at Smith Haven LLC
 Mary Fashion Accessories Ent. Co., Ltd. /
 E&Q
 Master Toys & Novelties, Inc.
 Mastercard International Incorporated
 Matson Navigation Company
 Mayfair Hotel Supply
 McKinsey & Company, Inc.
 Meadowood Mall SPE, LLC
 Melissa Reed
 Metropolitan Life Insurance
 MGA Entertainment Inc.
 Mike Albert Leasing, Inc.
 The Mills at Jersey Gardens/JG

Minnesota Dept. of Revenue
 Minster Computer Systems Limited
 MOAC Mall Holdings, LLC
 Montagne Jeunesse
 Mood Media
 Moose Toys LLC
 Morguard Investments Limited
 Morguard Real Estate
 Morning Charm Limited
 Mouri Tech LLC
 Movable Ink
 Moveable Inc.
 Nest International, Inc.
 Nowe Media
 NP Digital
 NPN 360, Inc.
 OLR America Inc.
 Ontario Mills Limited
 Ontrea Inc.
 Ooly LLC
 Opry Mills Mall LP
 Oracle America, Inc.
 Orland LP
 Ovative Group, LLC
 Oxford In Trust for Square One
 Pachulski, Stang, Ziehl, & Jones
 Pacific Piercing Supply Inc.
 Pacific Premier Retail
 Pantone Connect
 Pantone LLC
 Penn Square Mall LP
 Penta Group LLC
 Perron-Roettingers
 Pheasant Lane Realty Trust
 Phoenix Manufacturing
 Pinterest, Inc.
 Plaza Las Americas, Inc.
 Popsockets
 Power One
 PREIT Associates LP
 Premium Outlet Partners, LP
 Pretty Woman, LLC.
 Primaris Management Inc.
 Prosek Partners
 Qingdao Classic Co. Ltd.

Qingdao Collect Jewelry Co. Ltd.
 Qingdao Renfeng Jewellery
 Qingdao Shinsung Arts Cr
 Qingdao Ym Jewellery Co.
 QRPGLP
 Queens Center SPE LLC
 RCS Real Estate Advisors
 Real Packaging
 Reams Enterprises, Inc.
 Reflectiz Inc.
 The Retail Property Trust
 Riderwood USA
 Right Choice Exports
 Rithum, LLC
 Roseville Shoppingtown LLC
 Rouse Properties, LP
 RR Donnelley & Sons Company
 S.G. Summit LLC
 Safetech Enterprises Corp.
 Salesforce.Com. Inc.
 Salsify, Inc.
 Savvi-TMI
 Scarborough Town Centre
 Schylling Inc.
 SDG Dadeland Assoc., Inc.
 SE Bang Qingdao Global Craft / Wish Tree
 Sebastian County Tax Collector
 Securitas Technology
 ServiceChannel.com Inc.
 Shadow Public Relations, Inc.
 Shalom International
 Shasta Realty LLC
 Shoppertrak Rct LLC
 Shopping Center Associates
 Silver Buffalo (Ngb)
 Simon Property Group (TX) LP
 Simpson Thacher & Bartlett LLP
 Smartsheet Inc.
 Smilegems Ltd. (London)
 Somerset Collection LP
 Southland Holding I, LLC
 Southpark Mall Realty
 Specialty Store Services
 Spencer Stuart
 Spin Master Far East

Sprout Social, Inc.
 SPS Commerce, Inc.
 Squire Patton Boggs (US) LLP
 SREG White Marsh Mall LLC
 St. John's Town Center
 St. Jude Children's Research
 Staples Inc.
 Stein Saks PLLC
 Stickerbeans
 Stirrup Unlimited
 Stonebriar Mall, LLC
 Sun Life Financial
 Sunrise Mills MLP LP
 Super League Enterprise, Inc.
 Superstar
 Tacoma Mall Partnership
 Tair Jiuh
 Tanger Properties LP
 Tanger Properties Limited
 Tangoe, Inc.
 Tangoe, Inc. 742
 TB Mall at UTC, LLC
 Temp Cooler LLC
 Terrell Outlets, LLC
 Tierney Gearon Photography
 Tomoka25 Ashley Park LLC
 Tong Yi Accessories
 Tranzact Technologies
 Tranzact Technologies, Inc.
 Triangle Sign and Service
 Triple-S
 Truecommerce (Coventry) Limited
 Truesource, LLC.
 Trumbull Shopping Center #2 LLC
 Two Boys Designs Inc.
 Tysons Corner Holdings LLC
 UCC Distributing Inc.
 UHC Construction Services
 UL Verification Services Inc.
 UPS Supply Chain Solutions Inc.
 Urban Reform Realty
 US Bank Corporate Payment
 US Centennial Malls Jv, LLC
 USPA Accessories LLC
 Valley Mall LLC

VF Mall LLC

Viff Limited

Exhibit 4 – Accounting Summary of Payments

Date	Transaction	Total	Retainer Balance
7/10/2025	Wire Transfer Deposit of Retainer	\$75,000.00	\$75,000.00
7/31/2025	Wire Transfer Deposit of Retainer	\$25,000.00	\$25,000.00
8/5/2025	Retainer amount drawn down based on services performed and anticipated to be performed through the Petition Date for a total drawn down amount of \$100,000.00. This amount represented a good faith estimate of the fees and expenses associated with all such services, including fees and expenses already recorded in RL&F's billing system. Any portion of the amounts drawn which, upon reconciliation, is not attributed to prepetition fees and expenses, will be held by RL&F as security through the Debtors' bankruptcy cases until RL&F's fees and expenses are awarded by final order and are then payable to RL&F.	(\$100,000.00)	\$0.00